

CITY OF WEST OKOBOJI, IOWA
HSB 328 & SSB 1227
Estimated ACGFL Tax Rates & Revenues

ADJUSTED CITY GENERAL FUND LEVY RATES & REVENUES					
Fiscal Year	ACGFL Rate	Revenues from Existing Valuation	Revenues from New Construction	Total Revenues	Revenue Growth %
2025-26	\$2.91981	\$693,211	\$0	\$693,211	
2026-27	\$1.31537	\$707,076	\$782	\$707,858	2.1%
2027-28	\$1.32219	\$711,399	\$786	\$712,185	0.6%
2028-29	\$1.29602	\$726,430	\$771	\$727,201	2.1%
2029-30	\$1.30270	\$730,839	\$775	\$731,614	0.6%
2030-31	\$1.27687	\$746,248	\$759	\$747,008	2.1%
2031-32	\$1.28344	\$750,743	\$763	\$751,506	0.6%
2032-33	\$1.25797	\$766,535	\$748	\$767,283	2.1%
2033-34	\$1.26444	\$771,123	\$752	\$771,874	0.6%
2034-35	\$1.23933	\$787,310	\$737	\$788,047	2.1%
2035-36	\$1.24569	\$791,986	\$741	\$792,727	0.6%

TOTAL ASSESSED AND TAXABLE VALUATIONS				
Fiscal Year	Total Assessed Valuation (Including Ag)	Non-TIF Taxable Valuation (Excluding Ag)	TIF Taxable Valuation (Excluding Ag)	Total Taxable Valuation (Excluding Ag)
2025-26	\$514,873,321	\$237,416,580	\$9,522,127	\$246,938,707
2026-27	\$556,608,588	\$538,142,196	\$10,709,854	\$548,852,050
2027-28	\$557,129,177	\$538,640,249	\$10,732,390	\$549,372,639
2028-29	\$580,150,202	\$561,103,245	\$11,290,419	\$572,393,664
2029-30	\$580,682,791	\$561,613,298	\$11,312,955	\$572,926,253
2030-31	\$604,686,770	\$585,030,220	\$11,900,012	\$596,930,232
2031-32	\$605,219,359	\$585,540,273	\$11,922,548	\$597,462,821
2032-33	\$630,234,209	\$609,937,586	\$12,540,084	\$622,477,671
2033-34	\$630,766,798	\$610,447,639	\$12,562,620	\$623,010,260
2034-35	\$656,834,086	\$635,865,387	\$13,212,161	\$649,077,548
2035-36	\$657,366,675	\$636,375,440	\$13,234,697	\$649,610,137

TAXABLE VALUATION BY PROPERTY CLASS (%)						
Fiscal Year	Gross Residential	Exemptions	Net Residential	Commercial	Industrial	G&E
2025-26	91.58%	-0.15%	91.43%	8.13%	0.00%	0.44%
2026-27	94.75%	-1.04%	93.71%	6.09%	0.00%	0.20%
2027-28	94.73%	-1.06%	93.67%	6.13%	0.00%	0.20%
2028-29	94.62%	-1.03%	93.59%	6.22%	0.00%	0.19%
2029-30	94.60%	-1.05%	93.56%	6.25%	0.00%	0.19%
2030-31	94.49%	-1.02%	93.48%	6.34%	0.00%	0.18%
2031-32	94.47%	-1.03%	93.44%	6.37%	0.00%	0.18%
2032-33	94.37%	-1.00%	93.36%	6.46%	0.00%	0.17%
2033-34	94.35%	-1.02%	93.33%	6.50%	0.00%	0.17%
2034-35	94.24%	-0.99%	93.25%	6.58%	0.00%	0.17%
2035-36	94.22%	-1.00%	93.22%	6.61%	0.00%	0.17%

NOTE: Total Taxable Valuation will be lower than the Total Assessed valuation because:
1) Ag Land and Ag Building values are excluded, and
2) the Gas and Electric Utility rollback is not affected by the proposed legislation and is less than 100%.

CITY OF WEST OKOBOJI, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Proposed HSB 328/SSB 1227

ACGFL RATES & REVENUES - Proposed HSB 328/SSB 1227			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$237,416,580	\$2.91981	\$693,211
2026-27	\$538,142,196	\$1.31537	\$707,858
2027-28	\$538,640,249	\$1.32219	\$712,185
2028-29	\$561,103,245	\$1.29602	\$727,201
2029-30	\$561,613,298	\$1.30270	\$731,614
2030-31	\$585,030,220	\$1.27687	\$747,008
2031-32	\$585,540,273	\$1.28344	\$751,506
2032-33	\$609,937,586	\$1.25797	\$767,283
2033-34	\$610,447,639	\$1.26444	\$771,874
2034-35	\$635,865,387	\$1.23933	\$788,047
2035-36	\$636,375,440	\$1.24569	\$792,727

CITY OF WEST OKOBOJI, IOWA

Estimated ACGFL Tax Rates & Revenues

Under Current HF 718/SF 2442

ACGFL RATES & REVENUES - Existing HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$237,416,580	\$2.91981	\$693,211
2026-27	\$238,463,442	\$2.91981	\$696,268
2027-28	\$243,627,126	\$2.91981	\$711,345
2028-29	\$251,461,872	\$2.91981	\$734,221
2029-30	\$256,912,666	\$2.91981	\$750,136
2030-31	\$265,165,719	\$2.91981	\$774,234
2031-32	\$270,894,189	\$2.91981	\$790,960
2032-33	\$279,587,103	\$2.91981	\$816,341
2033-34	\$285,608,740	\$2.91981	\$833,923
2034-35	\$294,764,817	\$2.91981	\$860,657
2035-36	\$301,094,145	\$2.91981	\$879,138

IMPACT OF PROPOSED HSB 328/SSB 1227 vs. CURRENT HF 718/SF 2442			
Taxable Non-TIF			
Fiscal Year	Valuation	ACGFL Rate	Total Revenues
2025-26	\$0	\$0.00000	\$0
2026-27	\$299,678,754	(\$1.60444)	\$11,590
2027-28	\$295,013,122	(\$1.59762)	\$840
2028-29	\$309,641,372	(\$1.62379)	-\$7,020
2029-30	\$304,700,632	(\$1.61711)	-\$18,523
2030-31	\$319,864,501	(\$1.64294)	-\$27,226
2031-32	\$314,646,084	(\$1.63637)	-\$39,454
2032-33	\$330,350,483	(\$1.66184)	-\$49,058
2033-34	\$324,838,900	(\$1.65537)	-\$62,049
2034-35	\$341,100,570	(\$1.68048)	-\$72,610
2035-36	\$335,281,295	(\$1.67412)	-\$86,411

CITY OF WEST OKOBOJI, IOWA
Estimated Tax Bill - **ACFGL Portion ONLY**
Change between FY 2026 and FY 2031

Commerical Valuation		Commercial Tax Bill		Industrial Valuation		Industrial Tax Bill		Residential Valuation		Residential Homestead - Non Senio		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031	FY 2026	FY 2031
\$50,000	\$61,740	\$69	\$79	\$50,000	\$51,515	\$69	\$66	\$50,000	\$58,947	\$63	\$11	\$54	\$11	\$69	\$75
\$100,000	\$123,480	\$138	\$158	\$100,000	\$103,030	\$138	\$132	\$100,000	\$117,894	\$132	\$87	\$123	\$87	\$138	\$151
\$150,000	\$185,220	\$208	\$237	\$150,000	\$154,545	\$208	\$197	\$150,000	\$176,842	\$201	\$162	\$192	\$162	\$208	\$226
\$200,000	\$246,960	\$339	\$315	\$200,000	\$206,060	\$339	\$263	\$200,000	\$235,789	\$270	\$237	\$261	\$237	\$277	\$301
\$250,000	\$308,700	\$471	\$394	\$250,000	\$257,575	\$471	\$329	\$250,000	\$294,736	\$340	\$312	\$331	\$312	\$346	\$376
\$300,000	\$370,440	\$602	\$473	\$300,000	\$309,090	\$602	\$395	\$300,000	\$353,683	\$409	\$388	\$400	\$388	\$415	\$452
\$400,000	\$493,920	\$865	\$631	\$400,000	\$412,120	\$865	\$526	\$400,000	\$471,578	\$547	\$538	\$538	\$538	\$554	\$602
\$500,000	\$617,400	\$1,127	\$788	\$500,000	\$515,151	\$1,127	\$658	\$500,000	\$589,472	\$686	\$689	\$677	\$689	\$692	\$753
\$600,000	\$740,880	\$1,390	\$946	\$600,000	\$618,181	\$1,390	\$789	\$600,000	\$707,366	\$824	\$839	\$815	\$839	\$831	\$903
\$700,000	\$864,360	\$1,653	\$1,104	\$700,000	\$721,211	\$1,653	\$921	\$700,000	\$825,261	\$963	\$990	\$954	\$990	\$969	\$1,054
\$800,000	\$987,840	\$1,916	\$1,261	\$800,000	\$824,241	\$1,916	\$1,052	\$800,000	\$943,155	\$1,101	\$1,140	\$1,092	\$1,140	\$1,108	\$1,204
\$900,000	\$1,111,320	\$2,179	\$1,419	\$900,000	\$927,271	\$2,179	\$1,184	\$900,000	\$1,061,050	\$1,240	\$1,291	\$1,231	\$1,291	\$1,246	\$1,355
\$1,000,000	\$1,234,800	\$2,441	\$1,577	\$1,000,000	\$1,030,301	\$2,441	\$1,316	\$1,000,000	\$1,178,944	\$1,378	\$1,442	\$1,369	\$1,442	\$1,385	\$1,505
\$2,000,000	\$2,469,600	\$5,069	\$3,153	\$2,000,000	\$2,060,602	\$5,069	\$2,631	\$2,000,000	\$2,357,888	\$2,763	\$2,947	\$2,754	\$2,947	\$2,770	\$3,011
\$3,000,000	\$3,704,400	\$7,697	\$4,730	\$3,000,000	\$3,090,903	\$7,697	\$3,947	\$3,000,000	\$3,536,832	\$4,148	\$4,452	\$4,139	\$4,452	\$4,155	\$4,516
\$4,000,000	\$4,939,200	\$10,325	\$6,307	\$4,000,000	\$4,121,204	\$10,325	\$5,262	\$4,000,000	\$4,715,776	\$5,533	\$5,958	\$5,524	\$5,958	\$5,540	\$6,021
\$5,000,000	\$6,174,000	\$12,953	\$7,883	\$5,000,000	\$5,151,505	\$12,953	\$6,578	\$5,000,000	\$5,894,720	\$6,918	\$7,463	\$6,909	\$7,463	\$6,925	\$7,527
\$6,000,000	\$7,408,800	\$15,581	\$9,460	\$6,000,000	\$6,181,806	\$15,581	\$7,893	\$6,000,000	\$7,073,664	\$8,303	\$8,968	\$8,294	\$8,968	\$8,309	\$9,032
\$7,000,000	\$8,643,600	\$18,208	\$11,037	\$7,000,000	\$7,212,107	\$18,208	\$9,209	\$7,000,000	\$8,252,608	\$9,688	\$10,474	\$9,679	\$10,474	\$9,694	\$10,538
\$8,000,000	\$9,878,400	\$20,836	\$12,613	\$8,000,000	\$8,242,408	\$20,836	\$10,524	\$8,000,000	\$9,431,552	\$11,073	\$11,979	\$11,064	\$11,979	\$11,079	\$12,043
\$9,000,000	\$11,113,200	\$23,464	\$14,190	\$9,000,000	\$9,272,709	\$23,464	\$11,840	\$9,000,000	\$10,610,496	\$12,457	\$13,484	\$12,448	\$13,484	\$12,464	\$13,548
\$10,000,000	\$12,348,000	\$26,092	\$15,767	\$10,000,000	\$10,303,010	\$26,092	\$13,156	\$10,000,000	\$11,789,440	\$13,842	\$14,990	\$13,833	\$14,990	\$13,849	\$15,054
\$15,000,000	\$18,522,000	\$39,231	\$23,650	\$15,000,000	\$15,454,515	\$39,231	\$19,733	\$15,000,000	\$17,684,160	\$20,767	\$22,517	\$20,758	\$22,517	\$20,774	\$22,580
\$20,000,000	\$24,696,000	\$52,370	\$31,534	\$20,000,000	\$20,606,020	\$52,370	\$26,311	\$20,000,000	\$23,578,880	\$27,692	\$30,043	\$27,683	\$30,043	\$27,698	\$30,107
\$25,000,000	\$30,870,000	\$65,509	\$39,417	\$25,000,000	\$25,757,525	\$65,509	\$32,889	\$25,000,000	\$29,473,600	\$34,616	\$37,570	\$34,607	\$37,570	\$34,623	\$37,634
\$30,000,000	\$37,044,000	\$78,648	\$47,300	\$30,000,000	\$30,909,030	\$78,648	\$39,467	\$30,000,000	\$35,368,320	\$41,541	\$45,097	\$41,532	\$45,097	\$41,547	\$45,161
\$35,000,000	\$43,218,000	\$91,788	\$55,184	\$35,000,000	\$36,060,535	\$91,788	\$46,045	\$35,000,000	\$41,263,040	\$48,465	\$52,624	\$48,456	\$52,624	\$48,472	\$52,688
\$40,000,000	\$49,392,000	\$104,927	\$63,067	\$40,000,000	\$41,212,040	\$104,927	\$52,622	\$40,000,000	\$47,157,760	\$55,390	\$60,150	\$55,381	\$60,150	\$55,397	\$60,214
\$45,000,000	\$55,566,000	\$118,066	\$70,951	\$45,000,000	\$46,363,545	\$118,066	\$59,200	\$45,000,000	\$53,052,480	\$62,314	\$67,677	\$62,305	\$67,677	\$62,321	\$67,741
\$50,000,000	\$61,740,000	\$131,205	\$78,834	\$50,000,000	\$51,515,050	\$131,205	\$65,778	\$50,000,000	\$58,947,200	\$69,239	\$75,204	\$69,230	\$75,204	\$69,246	\$75,268

CITY OF WEST OKOBOJI, IOWA
Estimated Tax Bill - ACFGL Portion ONLY
Change between FY 2026 and FY 2031

	Commercial		Industrial		Residential Homestead - Non Senior		Residential Homestead - Senior		Residential Non-Homestead	
FY 2026 Valuation	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %	FY26/31 Change \$	FY26/31 Change %
\$50,000	\$10	13.85%	(\$3)	(5.01%)	(\$51)	(81.73%)	(\$42)	(78.66%)	\$6	8.70%
\$100,000	\$19	13.85%	(\$7)	(5.01%)	(\$45)	(34.21%)	(\$36)	(29.39%)	\$12	8.70%
\$150,000	\$29	13.85%	(\$10)	(5.01%)	(\$39)	(19.43%)	(\$30)	(15.65%)	\$18	8.70%
\$200,000	(\$24)	(7.02%)	(\$76)	(22.42%)	(\$33)	(12.22%)	(\$24)	(9.20%)	\$24	8.70%
\$250,000	(\$76)	(16.23%)	(\$142)	(30.10%)	(\$27)	(7.96%)	(\$18)	(5.45%)	\$30	8.70%
\$300,000	(\$129)	(21.42%)	(\$207)	(34.43%)	(\$21)	(5.14%)	(\$12)	(3.00%)	\$36	8.70%
\$400,000	(\$234)	(27.06%)	(\$338)	(39.14%)	(\$9)	(1.64%)	\$0	0.01%	\$48	8.70%
\$500,000	(\$339)	(30.08%)	(\$470)	(41.66%)	\$3	0.45%	\$12	1.79%	\$60	8.70%
\$600,000	(\$444)	(31.95%)	(\$601)	(43.22%)	\$15	1.84%	\$24	2.96%	\$72	8.70%
\$700,000	(\$549)	(33.23%)	(\$732)	(44.29%)	\$27	2.82%	\$36	3.79%	\$84	8.70%
\$800,000	(\$654)	(34.16%)	(\$863)	(45.07%)	\$39	3.56%	\$48	4.42%	\$96	8.70%
\$900,000	(\$760)	(34.87%)	(\$995)	(45.65%)	\$51	4.14%	\$60	4.90%	\$108	8.70%
\$1,000,000	(\$865)	(35.42%)	(\$1,126)	(46.11%)	\$63	4.59%	\$72	5.28%	\$120	8.70%
\$2,000,000	(\$1,916)	(37.79%)	(\$2,438)	(48.10%)	\$184	6.65%	\$193	7.00%	\$241	8.70%
\$3,000,000	(\$2,967)	(38.55%)	(\$3,750)	(48.72%)	\$304	7.33%	\$313	7.57%	\$361	8.70%
\$4,000,000	(\$4,018)	(38.92%)	(\$5,063)	(49.03%)	\$425	7.68%	\$434	7.85%	\$482	8.70%
\$5,000,000	(\$5,069)	(39.14%)	(\$6,375)	(49.22%)	\$545	7.88%	\$554	8.02%	\$602	8.70%
\$6,000,000	(\$6,120)	(39.28%)	(\$7,687)	(49.34%)	\$666	8.02%	\$675	8.13%	\$723	8.70%
\$7,000,000	(\$7,172)	(39.39%)	(\$8,999)	(49.42%)	\$786	8.11%	\$795	8.21%	\$843	8.70%
\$8,000,000	(\$8,223)	(39.46%)	(\$10,312)	(49.49%)	\$906	8.19%	\$915	8.27%	\$964	8.70%
\$9,000,000	(\$9,274)	(39.52%)	(\$11,624)	(49.54%)	\$1,027	8.24%	\$1,036	8.32%	\$1,084	8.70%
\$10,000,000	(\$10,325)	(39.57%)	(\$12,936)	(49.58%)	\$1,147	8.29%	\$1,156	8.36%	\$1,204	8.70%
\$15,000,000	(\$15,581)	(39.72%)	(\$19,498)	(49.70%)	\$1,750	8.42%	\$1,759	8.47%	\$1,807	8.70%
\$20,000,000	(\$20,837)	(39.79%)	(\$26,059)	(49.76%)	\$2,352	8.49%	\$2,361	8.53%	\$2,409	8.70%
\$25,000,000	(\$26,092)	(39.83%)	(\$32,620)	(49.79%)	\$2,954	8.53%	\$2,963	8.56%	\$3,011	8.70%
\$30,000,000	(\$31,348)	(39.86%)	(\$39,182)	(49.82%)	\$3,556	8.56%	\$3,565	8.58%	\$3,613	8.70%
\$35,000,000	(\$36,604)	(39.88%)	(\$45,743)	(49.84%)	\$4,158	8.58%	\$4,167	8.60%	\$4,216	8.70%
\$40,000,000	(\$41,860)	(39.89%)	(\$52,304)	(49.85%)	\$4,761	8.59%	\$4,770	8.61%	\$4,818	8.70%
\$45,000,000	(\$47,115)	(39.91%)	(\$58,866)	(49.86%)	\$5,363	8.61%	\$5,372	8.62%	\$5,420	8.70%
\$50,000,000	(\$52,371)	(39.92%)	(\$65,427)	(49.87%)	\$5,965	8.62%	\$5,974	8.63%	\$6,022	8.70%